

ID: CCA_2009061114583335

Number: **200931050**

Office:

Release Date: 7/31/2009

UILC: 7805.00-00

From:

Sent: Thursday, June 11, 2009 2:58:35 PM

To:

Cc:

Subject: TAM denials

Per our conversation, the review of an SBSE denial of Technical Advice is appealed to the territory manager SBSE (Section 5.03 of Rev. Proc. 2009-2). There is no further appeal, but if the taxpayer disagrees with a denial of Tech Advice by the territory manager, the territory manager's decision is reviewed by the Examination Area Director. The Area Director bases his or her review solely on the written record. There is no conference with the taxpayer or the taxpayer's rep. The Area Director may consult with the Associate Chief Counsel office who would handle the TAM but does not have to do so (Sec 5.04 of RP 2009-2). There is no further review beyond this point.